



June 24, 2021

Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

The Salt Lake County Council
2001 South State Street, N2-200
Salt Lake City, Utah 84190-1010

Attn: Steve DeBry, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2021 TAX SALE
Ludlow, Daniel J., Parcel # (ABY) 14-30-254-024, Categories 202 & 227
(Recommend Approve Hardship Relief for 2017, 2018, and 2020 and Hardship Deferral with Conditions, effective 5/27/2021)

Council Members:

The Property Tax Committee, at a meeting on June 24, 2021, considered an application for acceptance into the tax deferral program. The property was pulled from the 2021 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$5,774.18 as of 05/27/2021 includes real property tax and refuse collection delinquencies plus penalties, interest, and administrative fee.

The Committee recommends approval of hardship relief of \$2,238.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Monthly payments of at least \$100.00 shall be made to the Salt Lake County Treasurer beginning July 2021. Payments must be received by the end of each month and are to be applied to the delinquent balance;
2. All subsequent taxes shall be paid on or before the due date annually;
3. The participant shall retain their ownership interest in the property during the entire deferral period;
4. The property shall remain occupied during the entire deferral period as the participant's primary residence;
5. The participant shall submit a timely application for tax abatement each year they remain in the program; and
6. The deferral shall be reviewed annually prior to the Tax Sale for compliance with deferral conditions to determine eligibility for continuation in the program.

Failure to comply with the terms above may result in revocation of the deferral agreement with the total delinquency due immediately.

With the deferral in place, the County Treasurer may remove the Tax Sale Administrative fee of \$250.00 and defer the delinquent balance.

Sincerely,

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Daniel J. Ludlow



HARDSHIP DEFERRAL

Name: Ludlow, Daniel J
 Parcel: 14-30-254-024
 Effective Date: 05/27/21

Category:		202	227
Tax Year: 2016	Base Tax	448.18	0.00
	Penalty	11.20	0.00
	Interest	141.58	0.00
	Subtotal	600.96	0.00
	Relief	0.00	0.00
	Total	600.96	0.00
Tax Year: 2017	Base Tax	1,069.56	0.00
	Penalty	26.74	0.00
	Interest	270.46	0.00
	Subtotal	1,366.76	0.00
	Relief	(711.00)	0.00
	Total	655.76	0.00
Tax Year: 2018	Base Tax	1,359.04	49.88
	Penalty	33.97	9.55
	Interest	282.82	12.07
	Subtotal	1,675.83	71.50
	Relief	(739.00)	0.00
	Total	936.83	71.50
Tax Year: 2019	Base Tax	74.58	51.38
	Penalty	5.92	8.19
	Interest	8.75	6.48
	Subtotal	89.25	66.05
	Relief	0.00	0.00
	Total	89.25	66.05
Tax Year: 2020	Base Tax	1,542.05	25.50
	Penalty	38.55	2.68
	Interest	44.26	0.79
	Subtotal	1,624.86	28.97
	Relief	(788.00)	0.00
	Total	836.86	28.97
Total per Category:		5,357.66	166.52

Total Delinquency	5,524.18
Tax Sale Fee	250.00
Total Delinquency + Fee	5,774.18
Remove Tax Sale Fee	(250.00)
Total Relief	(2,238.00)
New Outstanding Balance	3,286.18
Down Payment	0.00
Deferral Balance	3,286.18